

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4062. DESTROYED STAMPS AND METERS.

Reference: Section 30176, Revenue and Taxation Code.

The board will refund or credit to a distributor the denominated value, less the purchase discount, of any stamps, or unused meter register settings, when the stamps or the meter have been destroyed by fire, flood or other casualty prior to the affixation of the tax stamps or meter impressions to packages of cigarettes. The distributor must establish by clear and convincing evidence that the stamps or meter were destroyed by fire, flood or other casualty and the denominated value of the stamps or remaining meter register balance. Theft or mysterious disappearance of unaffixed stamps or of a meter shall not constitute a casualty for which refund or credit will be given.

History: Adopted January 12, 1968.

Former Regulation 4062 amended and renumbered 4065, January 12, 1968.

Amended September 26, 2001, effective February 15, 2002. Changed "meter register settings remaining on a meter" to "unused meter register settings" and changed "indicia" to "stamps or meter impressions".